



# COMMONWEALTH OF KENTUCKY JOB CLASS SPECIFICATION

## AUDITOR III

Job Number: 20001666

Job Code: 91590V000101

Job Group: 9100 - BOOKKEEPING AND ACCOUNTING

Job Established: 06/16/1982

Job Revised: 08/16/2008

Grade: 14 Salary (MIN - MID):

\$18,075-\$23,944 - Hourly

\$2,937.20-\$3,890.90 - 37.5 Hr. Monthly Salary

\$3,133.00-\$4,150.30 - 40 Hr. Monthly Salary

Special Entrance Rate:

NONE

NONE

NONE

### PROBATIONARY PERIOD:

This job has an initial and promotional probationary period of 6 months. For additional information refer to: <http://www.lrc.ky.gov/kar/101/001/325.htm>.

**CHARACTERISTICS OF THE JOB:** *Characteristics of a job are general statements indicating the level of responsibility and discretion of positions in that job classification. These are not intended to be an exhaustive list.*

Coordinates the work of professional auditors on a regular and recurrent basis and/or performs professional audit work in the examination of agency internal operations and/or third party providers for compliance with federal and/or state laws, regulations and policies; and performs other duties as required.

### MINIMUM REQUIREMENTS:

#### **EDUCATION:**

Graduate of a college or university with a bachelor's degree (which includes twenty semester hours or thirty quarter hours in accounting).

#### **EXPERIENCE:**

Must have two years of professional auditing experience.

#### **Substitute EDUCATION for EXPERIENCE:**

NONE

#### **Substitute EXPERIENCE for EDUCATION:**

Certification as a Certified Public Accountant or as a Certified Internal Auditor will substitute for the required education.

#### **SPECIAL REQUIREMENTS (AGE, LICENSURE, REGULATION, ETC.):**

NONE

**EXAMPLES OF DUTIES OR RESPONSIBILITIES OF THE JOB CLASSIFICATION:** *Examples of duties or responsibilities are not to be construed as describing what the duties or responsibilities of any position shall be and are not to be construed as limiting the appointing authority's ability to assign, or otherwise alter the duties and responsibilities of a position. This is not intended to be an exhaustive list.*

In addition to performing duties of Auditor I and II, coordinates the work of professional auditors during the course of an audit on a regular and recurrent basis. Identifies, documents and analyzes the accounting or statistical systems, source documents, and related internal administrative controls and prepares appropriate audit programs. Assigns and reviews the workpapers prepared by assistant auditors. Provides on-the-job training and assistance to audit staff. Determines compliance of third party providers with contractual agreements. Investigates differentials in vendor charges with contract estimates to determine if unauthorized charge in services have been made. Develops workpapers and reports in constructing final audit. Prepares final audit report. Explains findings to third parties, agency officials and other interested parties. Keeps abreast of current audit standards by attending meetings and training sessions as appropriate. Maintains a working knowledge of federal and state policies and regulations governing the programs, reports and statements to be audited.

**UNIQUE PHYSICAL REQUIREMENTS:**

**TYPICAL WORKING CONDITIONS:** *Incumbents in the job will typically perform their job duties under these conditions.*

Incumbents working in this job title perform duties in an office setting. Frequent travel may be required.

**ADDITIONAL REQUIREMENTS:**

Upon appointment, employees in this class may be required to maintain a valid driver's license and required to drive a licensed vehicle. This status may be necessary for the length of time in this class. If this is necessary it will be listed in the specific position description for that position. Applicants and employees in this job title may be required to submit to a drug screening test and background check. Applicants and employees in positions which perform job duties that may require contact with offenders in the custody or supervision of the Department of Corrections or with youth in the care, custody, or supervision of the Department of Juvenile Justice must meet qualifications pursuant to the federal Prison Rape Elimination Act, 28 C.F.R.115.17 and 115.317.

*THE COMMONWEALTH OF KENTUCKY DOES NOT DISCRIMINATE ON THE BASIS OF RACE, COLOR, RELIGION, SEX, NATIONAL ORIGIN, SEXUAL ORIENTATION OR GENDER IDENTITY, ANCESTRY, AGE, DISABILITY, POLITICAL AFFILIATION, GENETIC INFORMATION OR VETERAN STATUS IN ACCORDANCE WITH STATE AND FEDERAL LAWS.*